



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

MAR 22 2011

Re: **Minneapolis Ford Plant / Ford Centre, 420 Fifth St., Minneapolis, Minnesota**
Project Number: 24887

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank your representatives, for meeting with me in Washington on March 16, 2011, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the proposed rehabilitation of the Minneapolis Ford Plant is consistent with the historic character of the property and the historic district in which it is located, and that the project meets the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on March 2, 2011, by TPS is hereby reversed.

Built in 1913–1914, the Minneapolis Ford Plant is located in the Minneapolis Warehouse Historic District. It was certified as contributing to the significance of the district on July 6, 2010. TPS found that the proposed rehabilitation of this “certified historic structure” did not meet the Secretary of the Interior's Standards for Rehabilitation owing to the proposal to raise the floor (except on the main entry level) in order to insert mechanical ductwork, electrical conduit, and other utilities. TPS believed that this treatment would both alter the floor-to-ceiling height and the relationship of the window sill to the floor to an unacceptable degree, as well as diminish the prominence of the concrete mushroom columns throughout the structure.

I am sensitive to the concerns TPS voiced about changing floor-to-ceiling heights in a historic building. This treatment—typically required to hide new utilities (ducts, conduits, piping, etc.)—can indeed “create a noticeable difference throughout the interior” of a building as TPS stated, and cause a project to contravene the Standards for Rehabilitation. However, leaving ceiling heights unchanged, but exposing the new utilities rather than covering them can have the same visual impact, that of a lowered ceiling. In this case, I have determined that the floor-to-ceiling heights are generous enough to accommodate the reduction required.

A defining characteristic of the interior of warehouses is large volumes of space. That open volume is perceived by what can be seen above the warehoused goods, primarily the plane of the ceiling and window heads in the distance. Thus, converting warehouse space to open-office space is a compatible use because the sense of openness inherent in a warehouse is preserved. However, that defining characteristic can be compromised by suspending utilities (ducts,

conduits, piping, etc.) from the ceiling and thus obscuring the ability to perceive the full volume of the space. In this case, you have proposed to install the new utilities under a raised floor system and not to suspend them from the ceiling. I have determined that such an approach will preserve the inherently open character of the former warehouse space. With regard to the alteration of the apparent sill height of the windows, I find that the change will only minimally impact the overall historic character of the interior spaces.

Especially helpful in making this determination were the mock-ups prepared for our meeting. The mock-up showing ducts, conduit and piping installed at the ceiling level demonstrated that they would significantly impair the historic open character of the interior, diminish the amount of daylight reaching deep into the interior, and block views of the distinctive mushroom capitals on the columns. Conversely, the mock-up of the raised floor system show that the treatment will not diminish the overall historic character of the interior spaces, or particular features such as the mushroom capitals. As a result, I have concluded that the proposed treatment will meet the requirements of Standards 1, 2, and 9, cited in the letter from TPS. Standard 1 states: *"A property shall be used for its intended historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment."* Standard 2 states: *"The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."* Standard 9 states: *"New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment."*

Although I am reversing TPS's denial of certification, the project will not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated. Should you have any questions concerning procedures for final certification, please contact

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the March 2, 2011, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-MN
IRS